

Company Name: INTAGE HOLDINGS Inc.  
Name of Representative: Yoshiya Nishi, President and Representative Director  
Securities Code: 4326 (Prime Market of Tokyo Stock Exchange)  
Contact: Toru Takeuchi, Director (Tel: +81-3-5294-7411)

## Notice of Changes in Dividend Policy

### 1. Reason for the change

The Company's basic policy is to emphasize capital efficiency and allocate all final profits to investing in growth and providing returns to shareholders as it seeks to enhance corporate value over the long term. The Company has traditionally paid dividends once a year as a year-end dividend. However, considering the progress in leveling off net sales and other factors, the Company has decided to pay an interim dividend to enhance opportunities to return profits to shareholders and to encourage them to continue to hold the Company's shares.

### 2. Details of the change (The change is underlined)

#### (Basic Policy on Profit Distribution before the Change)

The Company's basic policy is to distribute profits based on consolidated business performance, which is the result of group management, while maintaining a balance between dividends and investments in growth. The Company aims to achieve a consolidated dividend payout ratio of 50% and a return on equity (ROE) of 12% in the final fiscal year of the 14th Medium-term Management Plan, ending June 30, 2026, with the dividends during the Plan being progressive. In addition, the Company will flexibly respond to the purchase of treasury shares to improve capital efficiency.

#### (Basic Policy on Profit Distribution after the Change)

The Company's basic policy is to distribute profits based on consolidated business performance, which is the result of group management, while maintaining a balance between dividends and investments in growth. The Company aims to achieve a consolidated dividend payout ratio of 50% and a return on equity (ROE) of 12% in the final fiscal year of the 14th Medium-term Management Plan, ending June 30, 2026, with the dividends during the Plan being progressive. In addition, the Company will flexibly respond to the purchase of treasury shares to improve capital efficiency.

In terms of dividends, the Company's basic policy is to pay them twice a year, an interim dividend, and a year-end dividend. The decision-making bodies for dividends are the Board of Directors in the case of interim dividends and the General Meeting of Shareholders in the case of year-end dividends.

### 3. Timing of the change

The change will apply from the fiscal year ending June 30, 2025.  
 The record date for the next interim dividend is December 31, 2024.

4. (Reference) Dividend forecast for the fiscal year ending June 30, 2025

|   | Dividend per share |              |              | Payout ratio<br>(consolidated) |
|---|--------------------|--------------|--------------|--------------------------------|
|   | 2Q-end             | Year-end     | Total        |                                |
| Year ended June 30,<br>2023             | Yen<br>0.00        | Yen<br>42.00 | Yen<br>42.00 | 46.0%                          |
| Year ended June 30,<br>2024             | 0.00               | 43.00        | 43.00        | 66.7%                          |
| Year ending June 30,<br>2025 (Forecast) | 22.50              | 22.50        | 45.00        | 46.4%                          |